

THE COUNTY BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 344

January 2004

REMINDER OF ORDER OF BUSINESS

January

- 1 Happy New Year! - Legal Holiday (IC 1-1-9-1)
- 15 "Assessment Date" for mobile homes as defined in IC 6-1.1-7-1. (IC 6-1.1-1-2)

Last date to make pension report and payment for fourth quarter of 2003 by counties participating in Public Employees' Retirement Fund.
- 19 Legal Holiday - Dr. Martin Luther King, Jr. Day (IC 1-1-9-1)
- 20 Last date to report and make payment of State Income Tax withheld in December to Indiana Department of Revenue. (IC 6-3-4-8.1)

Last day that township boards meet to consider 2003 Annual Reports of township trustees - third Tuesday after the first Monday (IC 36-6-6-9)
- 26 Make distribution of interest on congressional and cemetery funds - last Monday in month. (IC 21-1-1-54) (IC 23-14-29-4)
- 30 File 2003 Annual Financial Report with State Board of Accounts. (IC 5-11-1-4)

Last day for township trustees to file annual reports and vouchers with County Auditor. [IC 36-6-4-12(d)]
- 31 Last day to file Form 100-R, Report of Names and Compensation of Officers and Employees with the State Board of Accounts. (IC 5-11-13-1)

Last day to file quarterly unemployment compensation report with the Department of Workforce Development.

Last date to convene a meeting of the local board of finance in order to elect a president and a secretary and review investment report from County Treasurer. (IC 5-13-7-6)

Last day to provide each employee with a W-2.

Last day to file quarterly report for the last quarter of 2003 with Internal Revenue Service.

Last day for the Board of County Commissioners and County Council to meet to organize and elect officers for the year 2004.

REMINDER OF ORDER OF BUSINESS
(Continued)

February

- 12 Legal Holiday – Lincoln's Birthday (IC 1-1-9-1)
- 16 Legal Holiday – Washington's Birthday (IC 1-1-9-1)
- 20 Last date to report and make payment of State Income Tax withheld in January to Indiana Department of Revenue. (IC 6-3-4-8.1)

March

- 1 Annual assessment period begins, except mobile homes. (IC 6-1.1-2)

Township trustees to file reports of condition of the dog fund with County Auditor.
(IC 15-5-9-10) (First Monday in March)
- 8 Distribute dog funds to townships reporting unpaid claims. (IC 15-5-9-10) (Second Monday in March)
- 20 Last day to report and make payment of State Income Tax withheld in February to Indiana Department of Revenue. (IC 6-3-4-8.1)

OBSOLETE VOLUMES

All articles from Volumes 297 and earlier of The County Bulletin have now been updated and are no longer applicable; thus Volumes 297 and earlier may be deleted from your file.

STATEMENT OF WAGES AND COMPENSATION

We remind County Auditors to publish a statement of wages and compensation. Please review IC 36-2-2-19 for requirements.

At its second regular meeting each year, the executive shall make an accurate statement of the county's receipts and expenditures during the preceding calendar year. The statement must include the name of and compensation paid to each county officer, deputy, and employee. The executive shall post this statement at the courthouse door and two (2) other places in the county and shall publish it in the manner prescribed by IC 5-3-1.

STATE MILEAGE RATE

Effective 1-1-04, the state mileage rate has increased to \$.34 per mile.

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2004 SOCIAL SECURITY WAGE BASE TO INCREASE

The maximum earnings subject to the social security tax and Medicare will increase for 2004 as shown in the following schedule:

Maximum earnings subject to Social Security	\$ 87,900
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FICA tax rates will remain at current levels which are:

Social Security Rate	6.20 %
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Medicare Rate	<u>1.45 %</u>
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Total Withholding Rate	<u>7.65 %</u>
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The Internal Revenue Service hot-line for questions on reporting Social Security Wages is 800-829-1040.

**REPORT OF NAMES, ADDRESSES, DUTIES
AND COMPENSATION OF PUBLIC EMPLOYEES (FORM 100R)**

All Counties must file with the State Examiner, State Board of Accounts, 302 West Washington Street, Room E418, Indianapolis, Indiana 46204, on or before January 31, Form 100-R, Certified Report of Names, Addresses, Duties and Compensation of Public Employees. This report is required by IC 5-11-13. A supply of this form must be secured from your public printer. The State board of Accounts does not supply this form.

IC 5-11-13-3 states, "...A person who violates section 1 of this chapter commits a class C infraction; if violated by an elective state officer, he is liable to impeachment, and if violated by any other person, he is subject to removal for neglect of duty."

MEETING ON LEGAL HOLIDAYS

January 1, January 19, February 12, and February 16, are legal holidays. The board of county commissioners and the county board of finance may consider it undesirable to meet on a holiday and may wish to meet on the following day instead. It is our thought that actions taken at a meeting held on a legal holiday would be binding if there were no other legal disabilities connected with such actions. We do not believe, however, that any question should arise by reason of deferring administrative actions of the board until the next day. This is a matter we recommend be referred to the attorney that represents the county for his or her opinion and advice.

COUNTY COMMISSIONERS' MEETINGS

The executive (Commissioners) shall hold a regular meeting at least once each month and at other times as needed to conduct all necessary business. Dates of regular meetings shall be established by resolution at the first meeting in January of each year. (IC 36-2-2-6)

ENCUMBERED APPROPRIATIONS

Whenever a valid appropriations has been lawfully encumbered by a contract or by the issuance of a purchase order, the appropriation to the extent of the encumbrance may be carried forward to the succeeding year and made available for payment of the obligation which encumbered it. Only so much of the appropriation as is lawfully encumbered by contract or purchase order reverts at the close of the year.

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LUCRATIVE OFFICES

The following is a compilation by office of Opinions from the Attorney General's Office which may be considered lucrative offices. This listing should not be considered all inclusive, but is merely a guide to help when questions arise. As always when in doubt or a question arises during an audit, please consult the attorney which represents your office or county. If your attorney disagrees, please see if he will put his basis for disagreement in writing for the field examiner performing your audit to consider.

LUCRATIVE OFFICES – ATTORNEY GENERAL OPINIONS

<u>Lucrative Offices</u>	<u>Year and Opinion</u>
Building Inspector	5-10-63
Chief Probation Officer	12-7-64
City Attorney	64-14
City Councilman	49 p. 29; 44 p. 110
City Fireman	83-5
City Health Board	12-18-69
City Highway Superintendent	88-1
City Judge	4-27-64; 60-45; 4-1-63
City Police Officer	83-5
City Sanitary	88-1
City School Board Member	49-79
Civil Defense Director	10-4-1-10d
Clerk of Circuit Court	9-10-63; Constitution
County Alcoholic Beverage Board	51-71
County Auditor	Constitution
County Coroner	88-12; 89-8; Constitution
County Councilman	8-5-63
County Election Board	88-5; 61-173; 81-9
County Health Officer	8-22-66
County Highway Supervisor	88-12; 67-39; 88-1
County Planning Commission	54-70
County Police Officer	85-7
County Recorder	Constitution
County Sheriff	62-15; 85-7; Constitution
County Surveyor	35 p. 103
County Treasurer	Constitution
County Welfare	66-33
County Welfare Board	58-21
County Welfare Director	36 p. 155
Court Bailiff	12-14-64
Court Probation Officer	1-23-67
Deputy Insurance Commission	47-40
Deputy Mayor	81-9
Deputy Prosecuting Attorney	60-9; 12-18-69
Deputy Registration Officer	62-15
Deputy Sheriff	1-23-67; 6-10-63
Deputy State Veterinarian	33 p. 370
Deputy Town Marshall	80-3
Deputy U.S. Game Warden	29-30 p. 745
Federal Soil Conservationist	11-6-63
General Assembly Member	61-18
Health Board-Member of Both State and City Boards	11-6-63

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<u>Lucrative Offices</u>	<u>Year and Opinion</u>
Investigator for Prosecuting Attorney	61-7; 1-19-70
Jury Commission	53-102
Justice of Peace	51-26
License Bureau Manager	53-9
Military Officer on Active Duty	42-76
Notary Public	1874 p. 36; 5-2-63
Parole Board Member	56-16
Postmaster	1882 p. 40
Probation Officer	73-8; 3-25-66; 12-18-69
Prosecuting Attorney	53-35
Public Service Commission Counselor	47-30
Public Welfare State Administrator	37 p. 123
Real Estate Commission	53-102
Redevelopment Commission Trustee	12-18-69
Retirement Board Member	47-40
Sanitary District	88-1
School Attendance Officer	1-23-67
School Board Member	66-33; 47-40; 9-23-63; 89-7
School Teacher	4-1-63
School Trustee	54-16
Secretary (Deputy) of State	76-8
Special Deputy Sheriff	74-4
State Board of Health	1884 p. 143
State Board of Health Secretary	33 p. 170
State Fair Board	53-96
State Tax Commission Board	1934 p. 334
State Toll Bridge Commission	53-58
Superintendent of State School	38-270
Teachers' Retirement Fund Trustee	61-18
Town Board	80-3; 88-2; 89-4
Town Building Inspector	73-2
Town Marshall	80-3
Town Trustee	8-1-63
Township Advisory Board	51-77
Township Assessor	73-2
Township Trustee	61-30; 8-7-63; 89-4
U.S. Marshall	35 p. 333
Voter Registration Board	89-7
Welfare Director	73-8

COMPUTERIZED COUNTY ANNUAL REPORT CAR-2003

Once again we would like to encourage you to use the electronic version of the County Annual Report form. The paper form has been changed to letter size paper from legal size. We also made some changes to the computerized version. Before we go over any of the changes, there is an error in the CD ROM that was given to you. It is an easy error to correct. The test data was inadvertently left in the program when the CD's were created. To correct this problem, after the program has been installed, go into the System Menu and select Delete Current Data. You should then exit the system and reopen the program.

This will bring you to the first change you will notice on the annual report. When the program opens, the first screen will ask what type of form you want to open. You should select CAR-1 and click OK. After the information on the Title Page has been entered this screen will not display again.

All of the reports from the computerized annual report will now print on letter size paper instead of legal size.

What was previously Part 6, Intergovernmental Expenditures, and Part 11, Report on General Fixed Assets, have been deleted from the County Annual Report.

Some funds and revenue types have been reclassified to satisfy GASB 33 and GASB 34. Also, the Taxes Receivable column has been removed from the Accounts Receivable Part.

COUNTY HIGHWAY OPERATIONAL REPORT

The law regarding this report was amended last year. This report is now to be filed with the State Board of Accounts on June 1. We are updating and simplifying this report and will have it in the mail to you shortly. You should receive this sometime in January.

QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL FALL CONFERENCE

Question #1: Is it the responsibility of the Auditor's office to send out 17T's to taxpayers to notify them that they are due a refund? And how long does the 17T claims have to stay in the office to be redeemed? For example – our office has 17T's that are 9 years old that were sent out and never been reclaimed.

Answer #1: No, it is not the responsibility of the county auditor to mail out 17T's to a taxpayer who has a refund coming to them. IC 6-1.1-26-1 says that it is the taxpayer's responsibility to file the claim with the auditor. Once the claim is approved then the auditor should immediately issue a warrant to the taxpayer for the refund.

Question #2: Regarding the 27 pays in 2004 based on a bi-weekly pay period, we didn't catch that prior to budget passage by the council. We pay both hourly and salaried employees, but our salary ordinance shows only a bi-weekly rate for salaried people. Can council divide the total annual wages for salaried employees by 27 rather than 26 thus lowering the bi-weekly pay? Options?

Answer #2: Yes, you could divide the total approved salary by 27 thus lowering the bi-weekly pay. Or you could multiply the bi-weekly pay by 27 and get additional appropriations to get the budget in line with the salary ordinance.

Question #3: Taxes are due May 10th. Taxpayer has filed a timely appeal, but did not pay tax. PTABOA has a hearing and makes changes in August. Does taxpayer pay 10% penalty on actual amount due or is 10% not due because assessment was on appeal?

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL FALL CONFERENCE – (Continued)

- Answer #3:** IC 6-1.1-15-10 states that a taxpayer, while under appeal, must pay: 1) For personal property tax – the amount based upon the assessed value reported on the taxpayers personal property return; 2) For real estate tax – the amount based upon the immediately preceding year's assessment of real property. Therefore, the taxpayer should be charged a 10 % penalty based upon that amount due May 10th.
- Question #4:** In regards to claims submitted for travel reimbursement: If the only bill included, or documentation provided, with the Accounts Payable Voucher is a hotel bill – is that sufficient for reimbursement, or is it required or recommended that an agenda, registration, etc. also be provided?
- Answer #4:** No, the hotel bill is all that needs to be submitted for reimbursement of lodging costs.
- Question #5:** Sales Disclosure fee is separated now for the assessor's training fund. The state will do this after 1-1-04. How does the assessor use this money after 1-1-04?
- Answer #5:** The sales disclosure fee is \$10, of which, 50% goes to the County Sales Disclosure Fund, 40% goes to the State General Fund, and 10% goes to the State Assessment Training Fund. The County Sales Disclosure Fund may be used for the following purposes: 1) Administration of this chapter; 2) Verification of the information contained on the sales disclosure form; 3) Training of assessing officials; and 4) The purchase of computer software and hardware for a property record system.
- Question #6:** What can money in the County Sales Disclosure Fund be used for?
- Answer #6:** See Answer #5.
- Question #7:** Does IC 5-3-1 mean court orders? Does IC 36-2-6-4.5 have to be published?
- Answer #7:** Yes to part one. Also, yes to part two with the claim being itemized, allowed by the county commissioners at their next meeting, and advertised.
- Question #8:** We have done numerous advance draws. All of those funds (townships, schools, towns, etc.) are in the red. I won't do settlement until March. Will I just show those funds in the red at 12/31/03?
- Answer #8:** Yes, due to the lateness of tax collections this must occur.
- Question #9:** Can county correction funds be spent for transportation of inmates from other states?
- Answer #9:** County extradition fund should be used for this purpose. However, if they are not available, then county misdemeanor funds could be used.
- Question #10:** The sheriff has ordered magnetic calendars to hand out with his name on them. Can this be paid out of county funds?
- Answer #10:** We think it would depend on the use of the calendars. If they are related to a program of the sheriff's department then it would be alright. If they are related to an election or political purpose then it would not be alright.
- Question #11:** Sewer Liens – If they are not paid the next May, is there to be a 10% penalty? We have liens certified to us then the utilities collect the money, do we have them issue us a check?

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL FALL CONFERENCE – (Continued)

- Answer #11:** Yes, you charge the 10% penalty. By law, the utilities should not be collecting the amount of the lien, once certified. The property owner must come to the county treasurer to pay this. However, if this does occur, then you will have to CE off the lien from the tax duplicate. The municipality should be sending the county the \$5 service charge and the \$15 certification fee they have collected.
- Question #12:** What can transfer fee be used for? (Please give code)
- Answer #12:** IC 36-2-9-18 states that if your county council adopts an endorsement fee it is to be deposited into a dedicated fund for the use in maintaining plat books.
- Question #13:** HB1748 effective 7/1/03, concerning mobile home as real estate. When affidavit from BMV is recorded, do we require that affidavit be from the BMV? (We have title companies creating their own affidavits.)
- Answer #13:** The affidavit must be the BMV affidavit that is State Form 51409. Title companies should not be creating their own form.
- Question #14:** Can all the commissioners and attorney meet together and discuss subjects that will come up in public meetings such as with an architect or contractors. The Auditor is not present. Some tell me all three cannot meet in this fashion. The county attorney has advised they can do this, saying they meet to go out to eat. Can four councilmen meet in restaurants to eat with binders of county business papers carried in and discussed before an upcoming meeting?
- Answer #14:** You should contact the Public Access Counselor's Office for the answers to these questions. Their telephone number is 317-233-9435.
- Question #15:** Minutes of an executive session: 1) List only officials present along with the attorney? 2) No decisions made ever? 3) List other people present or just the issue (personal) involved? 4) Many personal issues – Commissioners contact attorney and he drafts a letter. Employee fired – this is done with the letter presented by the county attorney at a public meeting (I got a copy of this). 5) Other issues – A) appeal by citizen about township assessor (I have no copy of this letter). B) Appeal from former employee of sheriff. C) Appeal of sheriff employee to have reinstatement of time worked in 2001-2002; not working all of 2002, coming back in January 2003. She wants this for vacation and sick leave purposes. Again after the meeting each commissioner contacts county attorney and drafts a letter. D) County Highway Department. Again letter to instruct supervisor (I have no copy) sent from county attorney. Is all of this correct? (I have no record of any kind in my office).
- Answer #15:** See answer # 14.
- Question #16:** Can Recorder's use perpetuation funds to pay for part time help? If she can, please say so and then proceed to tell us how this can be accomplished.
- Answer #16:** Yes, the recorder can use perpetuation funds to pay for part time help if the person's duties are for the improvement of the record keeping system or the preservation of records. This is done through the payroll process.

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL FALL CONFERENCE – (Continued)

- Question #17:** Do claims from the courts need to be approved by the commissioners? Our judges say their signature on the claims makes them an “order”, and they don’t have to have the commissioner’s approval. Our judges mark the back of the claim out and just put the judges name for approval.
- Answer #17:** No, the claims of the courts are not to be approved by the county commissioners. The judge allows their own claims.
- Question #18:** In my county, the treasurer keeps the surplus tax book. A deputy treasurer brings me the vouchers to sign off on and to write the warrants, I know that this procedure is not correct (SBA field auditors told me that it is not balanced but should be). Is this an Auditor responsibility?
- Answer #18:** The county treasurer certifies to the county auditor the amount of surplus tax collected. The treasurer and auditor both keep a surplus tax book with the balancing of the surplus ledger to the fund balance being done by the county auditor.
- Question #19:** GASB 34: Does this mean that we will not have fixed asset ledger, but will have a capital asset ledger?
- Answer #19:** The capital asset ledger replaces the fixed asset ledger. So in reality, you still are only going to have to keep one asset ledger.
- Question #20:** Can the commissioners have an executive session without the auditor?
- Answer #20:** See answer #14.
- Question #21:** Can the auditor refuse a claim approved by the park board? Do the commissioners have to sign off? Do court ordered garnishments and child support orders have to be advertised and signed by the commissioners?
- Answer #21:** The auditor cannot refuse to pay a claim approved by the park board. If the park board meets on a regular basis then the commissioners do not approve these claims and they are not advertised. If the park board does not meet on a regular basis then the claims should be advertised and approved by the county commissioners. Court claims are not signed by the county commissioners but are advertised after allowance by the judge. Some court claims won’t be advertised because of confidentiality issues.
- Question #22:** The clerk says she has to have six people serve on a "receiving team" on election night. These people get \$50 for working 2 ½ hours. Is there a statute concerning this? Is it right? Most of these people are county employees. Should they be paid out of claims or payroll?
- Answer #22:** There is no statute that we are aware of that addresses a receiving team. However, the clerk is the election officer of the county and if they believe this is necessary for the smooth running of the election then that is their right. These people should be paid on claims.

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL FALL CONFERENCE – (Continued)

Question #23: What if the county travel policy says, “You shall receive \$26/day per diem for state called meetings (appropriated).” Can the auditor get this even though it isn’t in the statute?

Answer #23: Yes, from appropriated funds. The statute says you can get actual food costs reimbursed from unappropriated funds. Therefore, the \$26 per diem cannot come from unappropriated funds.

Question #24: In my county, the commissioners have taken over all the duties relating to bids. My office has no records or documents of any kind. Vendors call my office expecting me to have the information that they request. What does the law say? Is the auditor supposed to be involved?

Answer #24: IC 5-22 designates the Board of County Commissioners to be the purchasing agency for the county. It would be appropriate in your case to direct these persons to the commissioners.

Question #25: Do invoices in the claims have to be originals or can they be faxes or copies? Is this up to the commissioners or up to the auditor?

Answer #25: Should be originals whenever possible. However, if the original is not available then a copy or fax would be acceptable. This should be a rare exception. The department heads need to have it emphasized to them that originals are a requirement.

Question #26: Regarding GASB 34: This is not just the responsibility of the auditor. I have approached our commissioners a number of times and their response is always the same, “What are they (referring to SBOA) going to do to us? Smack our hands if we don’t do it.”

Answer #26: Unfortunately, we understand that this concept is not being generally accepted by all involved. We need to continue to educate everyone about this and continue to try to get everyone onboard with this GASB statement.

Question #27: My council does not understand the workload the auditor’s office goes through. My office is at least one year behind. I was wanting to go back to processing claims and payroll once a month. Does the auditor have this authority?

Answer #27: No, the commissioners control how often they meet and how often they will be approving claims for payment.

Question #28: Can we transfer monies from adult probation to probation’s budget within the general fund? If so, what steps do we take? If an office is reimbursed for something, can we put this back into their budget?

Answer #28: No, money cannot be transferred from the adult probation fund to the general fund. Claims will have to be paid directly from the adult probation fund. If the reimbursement is within the same budget year then you should put in back in the budget. If it is not within the same budget year, then no you should not.

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL FALL CONFERENCE – (Continued)

- Question #29:** Our judges are telling us we cannot take the supplemental away once we have approved it unless a judge goes out of office and a new judge comes on. If we can't take it away, why do we vote every year to approve it?
- Answer #29:** This is not correct. Each year stands on it's own, which is why you vote each year. There is nothing in statute that says this cannot be taken away. If the council wants to take it away, they have the right to do that.
- Question #30:** When we come to these conferences and the hotel asks us if we want to join the Starwood Program, is that legal for us to do that if it is a county credit card but we would use the Starwood points personally?
- Answer #30:** You shouldn't join this program. If you do, then these points are county property and must be used by the county and not you personally.
- Question #31:** Regarding Election Division meetings: Is the \$24 per diem, mileage, and lodging paid out of appropriated fund and the registration out of unappropriated? If their lodging is over \$79, is that out of their pocket?
- Answer #31:** Yes, the per diem, mileage, and lodging is paid from appropriated funds and the registration is to be paid out of unappropriated funds. If the lodging goes over \$79 then they would personally pay the difference.
- Question #32:** It was stated that once a request for an advance (for schools) the county is required to advance the money within 30 days. However, you need the treasurer to let you know how much in tax dollars you have. So who becomes at fault, or better yet, what does the auditor do?
- Answer #32:** Like many of your other duties you and the treasurer must work together. If the advance does not get done timely, the county as a whole has failed to comply with the statute.
- Question #33:** The judges in my county have informed me that the public access laws do not apply to them or their employees. We have had four recent terminations that have resulted in unemployment costs, COBRA costs, etc. that have a direct impact on our general fund. They refuse to divulge the reasons for the firings to my office or anyone else (unemployment office) even though the statute says they must. What recourse, if any, do we have?
- Answer #33:** You should contact the Public Access Counselor's office for the determination if this information is public. Also, you should continue to work with the state unemployment office for the proper documentation that needs to be available.
- Question #34:** Since we have so many taxpayers with overpayment of taxes, we would prefer to apply the "extra" to next year's tax bill. Our council wondered if a resolution would need to be passed addressing application of the overpayment to the taxes? Also, instead of posting the certificates of errors, can we flag them and give them to the treasurer's office to make their "C" copy and put in advance tax?

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL FALL CONFERENCE – (Continued)

Answer #34: Currently, IC 6-1.1-26-6 states the treasurer shall place excess collections in the surplus tax fund. Therefore, excess payments should not be applied to next year's taxes and all certificates of errors should be posted.

Question #35: Operation Pullover Fund (Criminal Justice Grant): We were late receiving the monies and have spent out of the sheriff 4100 series until the money came in. Can the amount spent be deposited into the sheriff 4100 number instead of into the grant fund for Operation Pullover? If not, how should it be handled since the sheriff budget will have been over spent?

Answer #35: When you knew you were receiving the grant, the new fund should have been set up for disbursements to be made from the separate grant fund. Then when the reimbursement was received, the fund would show the appropriate receipts and disbursements for the grant. Now however since this was not done, you will need to deposit the reimbursement to the grant fund then write a check from this fund to the sheriff.

Question #36: We are going to have the county general fund and the emergency medical service fund in the red by the end of the year. Will the state take exception to this?

Answer #36: Yes

Question #37: Food Registration Fund out of the health department: Does it have to be appropriated?

Answer #37: Yes, IC 36-2-5-2 requires the council to appropriate prior to all disbursements unless otherwise allowed by statute. There is no specific law for this fund, therefore, it must be appropriated.

Question #38: Our county plan commission director wants to start using credit cards for payment of building permits, fees, etc. Are there any counties currently accepting credit cards in the planning commission? Will this take an ordinance or resolution to implement it?

Answer #38: We are not aware of any specific county planning commission that is using credit cards for payments. If the county council approves the use of credit cards, it is authorized by IC 36-1-8-11.

Question #39: Tax sale statutes indicated that there is a one year redemption period after the tax sale and that properties may not be redeemed after that date. In the event that an owner wishes to redeem after the one year has expired and the tax sale purchaser agrees to let them redeem, is it acceptable to accept the money from the owner and remove the tax sale lien held by the purchaser? Also, if during the notification process the attorney for the purchaser notifies the owner of their intent to file for a tax title deed and specifies a date to redeem by that is after the one year period has lapsed should the auditor's office honor the later date proposed by the attorney of the purchaser?

Answer #39: You should contact the judge who ordered the sale for the answer to part 1. In part two, you should never accept the attorney's proposed date and should follow the statute.

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL FALL CONFERENCE – (Continued)

- Question #40:** If an appeal is filed and the taxpayer pays the full amount of their taxes as billed, and then wins their appeal, can the interest that must be paid to the taxpayer be paid from the reassessment fund and without the assessor's approval? Appeal board is currently paid from the county general fund, can this be paid from the reassessment fund?
- Answer #40:** Interest must be paid from the county general fund in accordance with IC 6-1.1-26-5. Appeal board expenses must be paid from the county general fund.
- Question #41:** Mr. Taxpayer was in our office 3-23-99 to file for a mortgage deduction. He called the recorder and acquired the document number of a 98 mortgage, which was the only one on file with the recorder. That mortgage was released in 99 and we removed the deduction on the tax bill. Upon research, we discovered that he was in just weeks after closing a new mortgage, that mortgage being signed 2-23-99. His mortgage company did not record that new mortgage with our recorder until 4-30-99. Do we owe this taxpayer a refund, plus interest for the mortgage deduction even though it was not our fault the mortgage was not on record until after he filed for the deduction?
- Answer #41:** No, you should not issue a refund. This is their problem, not yours.
- Question #42:** What can the pretrial diversion fund be used for? We are being asked to supplement salaries with this money and also to purchase equipment for the State Police to use, such as radar detectors for their vehicles. Can we do that?
- Answer #42:** The pretrial diversion fund can be used for whatever the prosecutor decides that they believe is a program cost. Yes, it can be used for supplementing salaries and the purchasing of equipment.
- Question #43:** What can the infraction deferral fund be used for? We are being asked to supplement salaries with this money, and also to purchase equipment for the State Police to use, such as radar detectors for their vehicles. Can we do that?
- Answer #43:** See Answer # 42.
- Question #44:** We recently had our 2002 audit by the State Board of Accounts. Our departments that collect money have always turned in their money on Friday. One department was told that they need to turn in money every time the collections reach \$1,000. The other departments were not told that. What are we to do?
- Answer #44:** Money collected by departments must be turned over to the county auditor either daily or monthly. If they turn it in monthly, then they must have their own bank accounts to hold the money until they turn in the report of collections to you. The \$1,000 statement is incorrect.
- Question #45:** We were also told that we must indicate on the report of collections what the money consists of, such as how much was cash, checks, money orders, etc. If this is a new requirement, why hasn't the report of collections been modified to include a place for that?

THE COUNTY BULLETIN
and Uniform Compliance Guidelines

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL FALL CONFERENCE – (Continued)

Answer #45: This is not correct. The report of collections does not have a breakdown of what the collections consist of.

Question #46: I have received a letter from the Attorney General stating that they have some money that may belong to our county. I have no way of being absolutely sure that this money belongs to us. The amount is about \$60 and it has our name on it. Should I request it or forget it?

Answer #46: You should request it.

Question #47: On the Form 100R, why do we have to do these? What purpose are they? What address should go on these for the employees, their home or work address?

Answer #47: Indiana law requires this form so that taxpayers can see what their taxes are going for. You should show the home address.

Question #48: On the Form 100R, should an employee, such as a township trustee, who gets paid quarterly, be listed there? I understand it to be those employees who will receive a check in January and for work done in January.

Answer #48: Everyone who is on the salary ordinance would be listed on this form. Only county employees. Being paid in January or working in January don't have anything to do with this.

Question #49: Please advise what counties are to do about having funds in the red at year end this year. We will have cash and investments in the black, but I will have funds in the red and won't be able to have transfers paid back at year end.

Answer #49: State statute does not allow for funds to be in the red, however, with the reassessment issue there is a possibility that tax funds will be in the red. You can go get additional loans or declare an emergency extending the payback period till June 2004.

Question #50: We have a rainy day fund established two years ago from general fund capital balances. The distribution of CAGIT and EDIT of excess state held balances will be added to this rainy day fund. Does the county council have to pass another resolution redefining the rainy day fund, to show where the new money came from?

Answer #50: NOTE: This answer has been revised from the answer given at the conference after new information was given to us. In accordance with IC 36-1-8-5.1, excess distributions of CAGIT, COIT, and EDIT must go to the rainy day fund. We do not believe a new resolution is needed since state law requires this.

REMINDER TO COUNTY AUDITORS

The sales disclosure fee increases to \$10.00 on 1-1-04. 50% goes to the county sales disclosure fund, 10% to the state assessment training fund, and 40% to the state general fund.

RATES for LEGAL ADVERTISING

Effective January 1, 2004

The following rates, effective January 1, 2004, were computed based upon the statutorily authorized 5% maximum increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

7 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.314	0.469	0.626	0.783
6	0.288	0.430	0.574	0.717
6.5	0.266	0.397	0.530	0.662
7	0.247	0.369	0.492	0.615
7.5	0.230	0.344	0.459	0.574
8	0.216	0.323	0.431	0.538
9	0.192	0.287	0.383	0.478
10	0.173	0.258	0.344	0.430
12	0.144	0.215	0.287	0.359
Rate / Square	5.14	7.68	10.25	12.81

7.4 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.332	0.496	0.662	0.827
6	0.304	0.455	0.607	0.758
6.5	0.281	0.420	0.560	0.700
7	0.261	0.390	0.520	0.650
7.5	0.243	0.364	0.485	0.607
8	0.228	0.341	0.455	0.569
9	0.203	0.303	0.405	0.506
10	0.183	0.273	0.364	0.455
12	0.152	0.227	0.303	0.379
Rate / Square	5.14	7.68	10.25	12.81

7.83 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.351	0.525	0.700	0.875
6	0.322	0.481	0.642	0.802
6.5	0.297	0.444	0.593	0.741
7	0.276	0.412	0.550	0.688
7.5	0.258	0.385	0.514	0.642
8	0.241	0.361	0.482	0.602
9	0.215	0.321	0.428	0.535
10	0.193	0.289	0.385	0.481
12	0.161	0.241	0.321	0.401
Rate / Square	5.14	7.68	10.25	12.81

8 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.359	0.536	0.716	0.894
6	0.329	0.492	0.656	0.820
6.5	0.304	0.454	0.606	0.757
7	0.282	0.421	0.562	0.703
7.5	0.263	0.393	0.525	0.656
8	0.247	0.369	0.492	0.615
9	0.219	0.328	0.437	0.547
10	0.197	0.295	0.394	0.492
12	0.164	0.246	0.328	0.410
Rate / Square	5.14	7.68	10.25	12.81

8.2 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.368	0.550	0.734	0.917
6	0.337	0.504	0.672	0.840
6.5	0.311	0.465	0.621	0.776
7	0.289	0.432	0.576	0.720
7.5	0.270	0.403	0.538	0.672
8	0.253	0.378	0.504	0.630
9	0.225	0.336	0.448	0.560
10	0.202	0.302	0.403	0.504
12	0.169	0.252	0.336	0.420
Rate / Square	5.14	7.68	10.25	12.81

8.3 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.372	0.556	0.742	0.928
6	0.341	0.510	0.681	0.851
6.5	0.315	0.471	0.628	0.785
7	0.293	0.437	0.583	0.729
7.5	0.273	0.408	0.544	0.680
8	0.256	0.382	0.510	0.638
9	0.228	0.340	0.454	0.567
10	0.205	0.306	0.408	0.510
12	0.171	0.255	0.340	0.425
Rate / Square	5.14	7.68	10.25	12.81

8.4 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.377	0.563	0.751	0.939
6	0.345	0.516	0.689	0.861
6.5	0.319	0.476	0.636	0.795
7	0.296	0.442	0.590	0.738
7.5	0.276	0.413	0.551	0.689
8	0.259	0.387	0.517	0.646
9	0.230	0.344	0.459	0.574
10	0.207	0.310	0.413	0.516
12	0.173	0.258	0.344	0.430
Rate / Square	5.14	7.68	10.25	12.81

8.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.381	0.570	0.760	0.950
6	0.350	0.522	0.697	0.871
6.5	0.323	0.482	0.643	0.804
7	0.300	0.448	0.597	0.747
7.5	0.280	0.418	0.558	0.697
8	0.262	0.392	0.523	0.653
9	0.233	0.348	0.465	0.581
10	0.210	0.313	0.418	0.523
12	0.175	0.261	0.349	0.436
Rate / Square	5.14	7.68	10.25	12.81

8.6 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.386	0.576	0.769	0.961
6	0.354	0.528	0.705	0.881
6.5	0.326	0.488	0.651	0.814
7	0.303	0.453	0.604	0.755
7.5	0.283	0.423	0.564	0.705
8	0.265	0.396	0.529	0.661
9	0.236	0.352	0.470	0.588
10	0.212	0.317	0.423	0.529
12	0.177	0.264	0.353	0.441
Rate / Square	5.14	7.68	10.25	12.81

8.75 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.393	0.586	0.783	0.978
6	0.360	0.538	0.718	0.897
6.5	0.332	0.496	0.662	0.828
7	0.308	0.461	0.615	0.769
7.5	0.288	0.430	0.574	0.717
8	0.270	0.403	0.538	0.673
9	0.240	0.358	0.478	0.598
10	0.216	0.323	0.431	0.538
12	0.180	0.269	0.359	0.448
Rate / Square	5.14	7.68	10.25	12.81

8.8 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.395	0.590	0.787	0.984
6	0.362	0.541	0.722	0.902
6.5	0.334	0.499	0.666	0.832
7	0.310	0.463	0.619	0.773
7.5	0.289	0.433	0.577	0.721
8	0.271	0.406	0.541	0.676
9	0.241	0.360	0.481	0.601
10	0.217	0.324	0.433	0.541
12	0.181	0.270	0.361	0.451
Rate / Square	5.14	7.68	10.25	12.81

8.9 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.399	0.597	0.796	0.995
6	0.366	0.547	0.730	0.912
6.5	0.338	0.505	0.674	0.842
7	0.314	0.469	0.626	0.782
7.5	0.293	0.437	0.584	0.730
8	0.274	0.410	0.547	0.684
9	0.244	0.365	0.487	0.608
10	0.220	0.328	0.438	0.547
12	0.183	0.273	0.365	0.456
Rate / Square	5.14	7.68	10.25	12.81

9 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.404	0.603	0.805	1.006
6	0.370	0.553	0.738	0.922
6.5	0.342	0.510	0.681	0.851
7	0.317	0.474	0.633	0.791
7.5	0.296	0.442	0.590	0.738
8	0.278	0.415	0.554	0.692
9	0.247	0.369	0.492	0.615
10	0.222	0.332	0.443	0.553
12	0.185	0.276	0.369	0.461
Rate / Square	5.14	7.68	10.25	12.81

9.3 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.417	0.623	0.832	1.040
6	0.382	0.571	0.763	0.953
6.5	0.353	0.527	0.704	0.880
7	0.328	0.490	0.654	0.817
7.5	0.306	0.457	0.610	0.762
8	0.287	0.429	0.572	0.715
9	0.255	0.381	0.508	0.635
10	0.229	0.343	0.458	0.572
12	0.191	0.286	0.381	0.477
Rate / Square	5.14	7.68	10.25	12.81

9.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.426	0.637	0.850	1.062
6	0.391	0.584	0.779	0.974
6.5	0.361	0.539	0.719	0.899
7	0.335	0.500	0.668	0.834
7.5	0.313	0.467	0.623	0.779
8	0.293	0.438	0.584	0.730
9	0.260	0.389	0.519	0.649
10	0.234	0.350	0.467	0.584
12	0.195	0.292	0.390	0.487
Rate / Square	5.14	7.68	10.25	12.81

9.6 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.431	0.643	0.859	1.073
6	0.395	0.590	0.787	0.984
6.5	0.364	0.544	0.727	0.908
7	0.338	0.506	0.675	0.843
7.5	0.316	0.472	0.630	0.787
8	0.296	0.442	0.590	0.738
9	0.263	0.393	0.525	0.656
10	0.237	0.354	0.472	0.590
12	0.197	0.295	0.394	0.492
Rate / Square	5.14	7.68	10.25	12.81

9.9 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.444	0.664	0.886	1.107
6	0.407	0.608	0.812	1.015
6.5	0.376	0.561	0.749	0.937
7	0.349	0.521	0.696	0.870
7.5	0.326	0.487	0.649	0.812
8	0.305	0.456	0.609	0.761
9	0.271	0.406	0.541	0.676
10	0.244	0.365	0.487	0.609
12	0.204	0.304	0.406	0.507
Rate / Square	5.14	7.68	10.25	12.81

10 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.449	0.670	0.895	1.118
6	0.411	0.614	0.820	1.025
6.5	0.380	0.567	0.757	0.946
7	0.352	0.527	0.703	0.878
7.5	0.329	0.492	0.656	0.820
8	0.308	0.461	0.615	0.769
9	0.274	0.410	0.547	0.683
10	0.247	0.369	0.492	0.615
12	0.206	0.307	0.410	0.512
Rate / Square	5.14	7.68	10.25	12.81

10.5 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.471	0.704	0.939	1.174
6	0.432	0.645	0.861	1.076
6.5	0.399	0.595	0.795	0.993
7	0.370	0.553	0.738	0.922
7.5	0.345	0.516	0.689	0.861
8	0.324	0.484	0.646	0.807
9	0.288	0.430	0.574	0.717
10	0.259	0.387	0.517	0.646
12	0.216	0.323	0.431	0.538
Rate / Square	5.14	7.68	10.25	12.81

11 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.493	0.737	0.984	1.230
6	0.452	0.676	0.902	1.127
6.5	0.418	0.624	0.833	1.041
7	0.388	0.579	0.773	0.966
7.5	0.362	0.541	0.722	0.902
8	0.339	0.507	0.677	0.845
9	0.302	0.451	0.601	0.752
10	0.271	0.406	0.541	0.676
12	0.226	0.338	0.451	0.564
Rate / Square	5.14	7.68	10.25	12.81

11.25 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.505	0.754	1.006	1.258
6	0.463	0.691	0.923	1.153
6.5	0.427	0.638	0.852	1.064
7	0.397	0.592	0.791	0.988
7.5	0.370	0.553	0.738	0.922
8	0.347	0.518	0.692	0.865
9	0.308	0.461	0.615	0.769
10	0.278	0.415	0.554	0.692
12	0.231	0.346	0.461	0.576
Rate / Square	5.14	7.68	10.25	12.81

11.5 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.516	0.771	1.029	1.286
6	0.473	0.707	0.943	1.179
6.5	0.437	0.652	0.870	1.088
7	0.405	0.606	0.808	1.010
7.5	0.378	0.565	0.754	0.943
8	0.355	0.530	0.707	0.884
9	0.315	0.471	0.629	0.786
10	0.284	0.424	0.566	0.707
12	0.236	0.353	0.472	0.589
Rate / Square	5.14	7.68	10.25	12.81

12 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.538	0.804	1.073	1.342
6	0.493	0.737	0.984	1.230
6.5	0.455	0.681	0.908	1.135
7	0.423	0.632	0.843	1.054
7.5	0.395	0.590	0.787	0.984
8	0.370	0.553	0.738	0.922
9	0.329	0.492	0.656	0.820
10	0.296	0.442	0.590	0.738
12	0.247	0.369	0.492	0.615
Rate / Square	5.14	7.68	10.25	12.81

12.2 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.547	0.818	1.091	1.364
6	0.502	0.750	1.000	1.250
6.5	0.463	0.692	0.923	1.154
7	0.430	0.642	0.857	1.072
7.5	0.401	0.600	0.800	1.000
8	0.376	0.562	0.750	0.938
9	0.334	0.500	0.667	0.834
10	0.301	0.450	0.600	0.750
12	0.251	0.375	0.500	0.625
Rate / Square	5.14	7.68	10.25	12.81

12.4 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.556	0.831	1.109	1.386
6	0.510	0.762	1.017	1.271
6.5	0.471	0.703	0.939	1.173
7	0.437	0.653	0.872	1.089
7.5	0.408	0.609	0.813	1.017
8	0.382	0.571	0.763	0.953
9	0.340	0.508	0.678	0.847
10	0.306	0.457	0.610	0.762
12	0.255	0.381	0.508	0.635
Rate / Square	5.14	7.68	10.25	12.81

12.41 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.557	0.832	1.110	1.387
6	0.510	0.762	1.018	1.272
6.5	0.471	0.704	0.939	1.174
7	0.437	0.654	0.872	1.090
7.5	0.408	0.610	0.814	1.017
8	0.383	0.572	0.763	0.954
9	0.340	0.508	0.678	0.848
10	0.306	0.457	0.611	0.763
12	0.255	0.381	0.509	0.636
Rate / Square	5.14	7.68	10.25	12.81

12.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.561	0.838	1.118	1.397
6	0.514	0.768	1.025	1.281
6.5	0.474	0.709	0.946	1.182
7	0.441	0.658	0.879	1.098
7.5	0.411	0.614	0.820	1.025
8	0.386	0.576	0.769	0.961
9	0.343	0.512	0.683	0.854
10	0.308	0.461	0.615	0.769
12	0.257	0.384	0.513	0.641
Rate / Square	5.14	7.68	10.25	12.81

13 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.583	0.871	1.163	1.453
6	0.535	0.799	1.066	1.332
6.5	0.493	0.737	0.984	1.230
7	0.458	0.685	0.914	1.142
7.5	0.428	0.639	0.853	1.066
8	0.401	0.599	0.800	0.999
9	0.356	0.532	0.711	0.888
10	0.321	0.479	0.640	0.799
12	0.267	0.399	0.533	0.666
Rate / Square	5.14	7.68	10.25	12.81

13.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.606	0.905	1.208	1.509
6	0.555	0.829	1.107	1.383
6.5	0.512	0.766	1.022	1.277
7	0.476	0.711	0.949	1.186
7.5	0.444	0.664	0.886	1.107
8	0.416	0.622	0.830	1.038
9	0.370	0.553	0.738	0.922
10	0.333	0.498	0.664	0.830
12	0.278	0.415	0.554	0.692
Rate / Square	5.14	7.68	10.25	12.81

14 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.628	0.938	1.252	1.565
6	0.576	0.860	1.148	1.435
6.5	0.531	0.794	1.060	1.324
7	0.493	0.737	0.984	1.230
7.5	0.461	0.688	0.918	1.148
8	0.432	0.645	0.861	1.076
9	0.384	0.573	0.765	0.956
10	0.345	0.516	0.689	0.861
12	0.288	0.430	0.574	0.717
Rate / Square	5.14	7.68	10.25	12.81

14.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.650	0.972	1.297	1.621
6	0.596	0.891	1.189	1.486
6.5	0.550	0.822	1.098	1.372
7	0.511	0.764	1.019	1.274
7.5	0.477	0.713	0.951	1.189
8	0.447	0.668	0.892	1.114
9	0.397	0.594	0.793	0.991
10	0.358	0.535	0.713	0.892
12	0.298	0.445	0.595	0.743
Rate / Square	5.14	7.68	10.25	12.81

15 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.673	1.005	1.342	1.677
6	0.617	0.922	1.230	1.537
6.5	0.569	0.851	1.135	1.419
7	0.529	0.790	1.054	1.318
7.5	0.493	0.737	0.984	1.230
8	0.463	0.691	0.923	1.153
9	0.411	0.614	0.820	1.025
10	0.370	0.553	0.738	0.922
12	0.308	0.461	0.615	0.769
Rate / Square	5.14	7.68	10.25	12.81

16.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.740	1.106	1.476	1.845
6	0.678	1.014	1.353	1.691
6.5	0.626	0.936	1.249	1.561
7	0.582	0.869	1.160	1.449
7.5	0.543	0.811	1.082	1.353
8	0.509	0.760	1.015	1.268
9	0.452	0.676	0.902	1.127
10	0.407	0.608	0.812	1.015
12	0.339	0.507	0.677	0.845
Rate / Square	5.14	7.68	10.25	12.81

17 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.763	1.139	1.521	1.901
6	0.699	1.044	1.394	1.742
6.5	0.645	0.964	1.287	1.608
7	0.599	0.895	1.195	1.493
7.5	0.559	0.836	1.115	1.394
8	0.524	0.783	1.046	1.307
9	0.466	0.696	0.929	1.161
10	0.419	0.627	0.836	1.045
12	0.350	0.522	0.697	0.871
Rate / Square	5.14	7.68	10.25	12.81

18 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.807	1.206	1.610	2.012
6	0.740	1.106	1.476	1.845
6.5	0.683	1.021	1.362	1.703
7	0.634	0.948	1.265	1.581
7.5	0.592	0.885	1.181	1.476
8	0.555	0.829	1.107	1.383
9	0.493	0.737	0.984	1.230
10	0.444	0.664	0.886	1.107
12	0.370	0.553	0.738	0.922
Rate / Square	5.14	7.68	10.25	12.81

20 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.897	1.341	1.789	2.236
6	0.822	1.229	1.640	2.050
6.5	0.759	1.134	1.514	1.892
7	0.705	1.053	1.406	1.757
7.5	0.658	0.983	1.312	1.640
8	0.617	0.922	1.230	1.537
9	0.548	0.819	1.093	1.366
10	0.493	0.737	0.984	1.230
12	0.411	0.614	0.820	1.025
Rate / Square	5.14	7.68	10.25	12.81

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